

2008 Annual Tax Incentive Report for Aerospace, Aluminum, Electrolytic Processing, Solar Energy Systems, and Semiconductor Cluster Companies

Department of Revenue Tax Registration Number _____ - _____ - _____	
Name of Business as Registered	
UBI Number used with Department of Employment Security (if this number differs from Revenue's Tax Registration Number) _____ - _____ - _____	Total number of employees statewide (as reported to Employment Security) on December 31, 2008 _____
Employment Security Reference Number(s)	
Tax Incentives taken (check the boxes that apply): Electronic filing required <input type="checkbox"/> Aerospace FAR Parts 145 Repair Station <input type="checkbox"/> Aerospace Manufacturer <input type="checkbox"/> Aerospace Non-Manufacturing <input type="checkbox"/> Semiconductor Cluster Incentives Electronic filing optional <input type="checkbox"/> Aluminum Smelter Tax Incentives <input type="checkbox"/> Electrolytic Processing Industry Tax Incentive <input type="checkbox"/> Solar Energy Systems Manufacturers	Percentage of activities reflected in this report supported by tax adjustments: _____ % Report Contact: Name _____ Phone _____ E-mail _____

☐ Check this box if you are a tooling manufacturer.

☐ If you have no manufacturing sites in Washington and have taken only Aerospace Tax Incentives, please check this box. On page 2 Manufacturing Site Details, enter "All Washington Employment" as your Physical Address 1. Answer all questions using "Statewide" employment data.

You must file this report with the Department of Revenue by March 31, 2009 unless you are taking the semiconductor cluster adjustment. Semiconductor companies must file this report by April 30, 2009.

If you do not submit a complete report, the Department will declare the amount of taxes reduced, credited, or exempt for the year in which incentives are claimed to be due immediately, with interest.

We encourage you to file the report online. Go to our web site at dor.wa.gov and log into "My Account" in the upper right-hand corner. If you're not already registered, click on "Register Now." Once you're logged in, click on "List of Services," then "File my Annual Tax Incentive Report/Survey."

If you are unable to file online, you may complete a paper report. Go to dor.wa.gov, click on "Get a Form or Publication," "Form by name," "A" for Annual Report. Print out the form, complete, and mail or fax as provided in the instructions.

You are required to make a good faith effort to substantially respond to all report questions. If a question does not apply to your business, answer the question using zero (0). Please do not use "various" or "please contact for further information" to respond to questions.

MANUFACTURING SITES

How many manufacturing sites do you have in Washington that were supported by tax incentives during this calendar year? _____

MANUFACTURING SITE DETAILS

You must submit a separate report for each manufacturing site benefiting from a tax incentive. If you are taking the tax incentives covered by this report for the first time you must submit two annual reports, one covering calendar year 2008 and one covering calendar year 2007. The report is not confidential and is subject to public disclosure.

Description

Physical address1 _____

Physical address2 _____

City _____

State _____

Zip code _____

Report contact person _____

Phone _____

FAX _____

E-mail _____

Date of first business activity _____

Date of last business activity _____

Reason for end of business activity at this site

☐ Moved ☐ Sold ☐ Closed

Description of New Site

New site –Physical address1 _____

New site –Physical address2 _____

New site - City _____

New site - State _____

New site - Zip code _____

If end of business was due to a purchase or merger with another company, please enter:

New - Company Name _____

New - Company TRN _____

☐ No Medical Plans Offered

☐ No Dental Plans Offered

☐ No Retirement Benefits Offered

SECTION 1a - EMPLOYMENT INFORMATION

OCCUPATIONS/ STANDARD OCCUPATION CODE	<u>1</u> Total no. of employees in this occupation	<u>2a</u> Minimum Wage - \$10 (%)	<u>2b</u> \$10.01 - \$15 (%)	<u>2c</u> \$15.01 - \$20 (%)	<u>2d</u> \$20.01 - \$30 (%)	<u>2e</u> \$30.01 & Over (%)	<u>3a</u> Full-Time Employees (%)	<u>3b</u> Part-Time Employees (%)	<u>3c</u> Temporary Employees (%)	<u>4</u> Medical Benefits % Eligible	<u>5</u> Retirement Benefits % Eligible
Management (SOC 11-0000)											
Business, financial, and legal operations (SOC 13-0000, SOC 23-0000)											
Computer, mathematical, architecture, and engineering (SOC15-0000, SOC 17-0000)											
Life, physical, and social science (SOC 19-0000)											
Community and social services (SOC 21-0000)											
Education, training, and library (SOC 25-0000)											
Healthcare practitioners, technical, and support (SOC 29-0000, SOC 31-0000)											
Protective services, building, and grounds maintenance (SOC 33-0000, SOC 37-0000)											
Sales and service (SOC 41-0000)											
Office and administrative support (SOC 43-0000)											
Construction and extraction (SOC 47-0000)											
Installation, maintenance, and repair (SOC 49-0000)											
Production, non-construction trades, and craft (SOC 51-0000)											
Transportation and material moving (SOC 53-0000)											
Other (forest, fishery, agriculture, military, arts, entertainment, and media)											

SECTION 1b - TEMPORARY STAFFING

1. How many people did you hire through temporary staffing firms? _____
2. What are the top three occupational codes in which those workers were placed? (See instructions for a list of Occupation Codes)
 1. _____
 2. _____
 3. _____
3. What was the average length of temporary employment?

☐ 0 - 30 days
☐ 31 - 60 days
☐ 61 - 90 days
☐ 91 days - 1 year
☐ over 1 year
☐ Not Applicable

SECTION 2a - MEDICAL PLANS

*** A separate Section 2a must be completed for each Medical Plan.
Please make copies of this form as needed.**

☐ **No Medical Plans Offered.**

***MEDICAL PLAN (medical insurance, health savings accounts, etc.):**

Description of Medical Plan (Fee for service, HMO, PPO, Taft-Hartley, etc.) _____

Percentage of total employees eligible for plan _____%

Percentage of eligible employees enrolled in plan _____%

Are part-time employees eligible to participate in the plan? ☐ Yes ☐ No

Average percentage of premium paid by each enrolled employee _____%

Average monthly contribution paid by employer for each employee \$ _____

Can spouses and dependents obtain coverage? ☐ Yes ☐ No

If yes, is there an additional premium paid by employee? ☐ Yes ☐ No

MEDICAL PLAN MATRIX

Is service covered under plan?	Co-Pay/ Co-Insurance	Amount of Co-Pay/ Co-Insurance per Use	Deductible	Annual Deductible per Employee and Spouse/Dependents	Other (explain)
Primary Care Provider Services <input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	\$ _____ and/or _____%	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> \$0 - \$100 <input type="checkbox"/> \$101-\$250 <input type="checkbox"/> over \$250	
Hospital Services <input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	\$ _____ and/or _____%	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> \$0 - \$100 <input type="checkbox"/> \$101-\$250 <input type="checkbox"/> over \$250	
Prescription Drug Benefit <input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	\$ _____ and/or _____%	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> \$0 - \$100 <input type="checkbox"/> \$101-\$250 <input type="checkbox"/> over \$250	

SECTION 2b – DENTAL PLANS

*** A separate Section 2b must be completed for each Dental Plan.
Please make copies of this form as needed.**

☐ **No Dental Plans Offered.**

***DENTAL PLAN (*dental insurance, etc.*):**

Description of Dental Plan (Fee for service, HMO, PPO, Taft-Hartley, etc.) _____

Percentage of total employees eligible for dental plan _____%

Percentage of eligible employees enrolled in dental plan _____%

Are part-time employees eligible to participate in the plan? ☐ Yes ☐ No

Average percentage of premium paid by each enrolled employee _____%

Average monthly rate paid by employer for each employee \$ _____

What is the annual maximum dental benefit? \$ _____ and/or ☐ unlimited

SECTION 3 - RETIREMENT BENEFITS

*** A separate Section 3 must be completed for each Retirement Plan.
Please make copies of this form as needed.**

☐ **No Retirement Benefits Offered.**

Do you offer:	Defined Benefit	Description	Percentage of employees	Maximum contribution to enrolled employees
<input type="checkbox"/> Yes <input type="checkbox"/> No	Defined Benefit	Flat-Benefit: Flat dollar amount for years of service in the Plan Career Average Benefit: Uses a percentage or average of employee pay over a period of employee participation in the Plan to determine benefit Final-Pay Benefit: Uses a percentage or average of employee pay at the end of employee's career to determine benefit in the Plan	Eligible _____% Enrolled _____%	N/A
<input type="checkbox"/> Yes <input type="checkbox"/> No	Cash Balance Pension	A cash balance plan defines the promised benefit in terms of a stated account balance. Generally, an employer will credit the participant's account with a set percentage of their yearly compensation plus interest.	Eligible _____% Enrolled _____%	\$_____ and/or _____% salary
<input type="checkbox"/> Yes <input type="checkbox"/> No	Other	Please describe:	Eligible _____% Enrolled _____%	\$_____ and/or _____% salary
<input type="checkbox"/> Yes <input type="checkbox"/> No	Other	Please describe:	Eligible _____% Enrolled _____%	\$_____ and/or _____% salary

Do you offer:	Defined Contribution	Description	Percentage of employees	Maximum contribution to enrolled employees
<input type="checkbox"/> Yes <input type="checkbox"/> No	401(k) Plan	A section 401(k) plan is a type of deferred compensation plan in which an employee can elect to have the employer contribute a portion of his or her wages to the plan on a pre-tax basis. The name of the Plan is derived from the section of the Internal Revenue Code which established it. The employee and the employer can contribute. However, an employer contribution is not required.	Eligible _____% Enrolled _____%	\$_____ and/or _____% salary
<input type="checkbox"/> Yes <input type="checkbox"/> No	SIMPLE 401 (k) Plan	A SIMPLE 401(k) Plan is a subset of the 401(k) plan. Under a SIMPLE 401(k) plan, an employee can elect to defer some compensation. However, unlike a regular 401(k) plan, the employer must make a matching contribution or non-elective contribution.	Eligible _____% Enrolled _____%	\$_____ and/or _____% salary
<input type="checkbox"/> Yes <input type="checkbox"/> No	SEP IRA (Simplified Employee Pension Plan)	A SEP is a Simplified Employee Pension plan. Under a SEP IRA, an employer makes contributions to traditional IRAs (SEP IRAs) set up for eligible employees. A SEP is funded solely by employer contributions, subject to certain percentage-of-pay and dollar limits.	Eligible _____% Enrolled _____%	\$_____ and/or _____% salary
<input type="checkbox"/> Yes <input type="checkbox"/> No	SIMPLE (Savings Incentive Match Plan for Employees) IRA	A SIMPLE IRA plan is an IRA-based plan that gives small employers a simplified method to make contributions toward their employees' retirement and their own retirement. Under a SIMPLE IRA plan, employees may choose to make salary reduction contributions and the employer makes matching or non-elective contributions. All contributions are made directly to an Individual Retirement Account or Individual Retirement Annuity (IRA) set up for each employee (a SIMPLE IRA).	Eligible _____% Enrolled _____%	\$_____ and/or _____% salary
<input type="checkbox"/> Yes <input type="checkbox"/> No	Other	Please describe (Salary Reduction Simplified Employee Pension Plan, Profit Sharing Plan, Money Purchase Plan, etc.):	Eligible _____% Enrolled _____%	\$_____ and/or _____% salary
<input type="checkbox"/> Yes <input type="checkbox"/> No	Other	Please describe (Salary Reduction Simplified Employee Pension Plan, Profit Sharing Plan, Money Purchase Plan, etc.):	Eligible _____% Enrolled _____%	\$_____ and/or _____% salary

SECTION 4 – ADDITIONAL QUESTIONS FOR ALUMINUM SMELTERS AND ELECTROLYTIC PROCESSING

If you are an aluminum smelter business, how many metric tons of aluminum was smelted at the manufacturing site during the calendar year 2008?

_____ metric tons (MT = 2204.62 lbs).

If you are a chlor-alkali electrolytic processing business or sodium chlorate electrolytic processing business, how many tons of product was produced at the manufacturing site during the calendar year 2008?

_____ tons (2000 lbs).

If you are an aluminum smelter, chlor-alkali electrolytic processing business, or sodium chlorate electrolytic processing business, what was your actual total employment at the manufacturing site in 2008 for each quarter?

Q1 _____

Q2 _____

Q3 _____

Q4 _____

How many employment positions were affected or will be affected by any employment reductions that have been publicly announced during the sixty-day period preceding the date this report is submitted?

[Please Make a Copy for Your Records]

Instructions for Filing Report

This report is mandatory if you have claimed any of the following tax incentives:

- Aerospace FAR Parts 145 Repair Station:
 - Reduced B&O tax rate for FAR part 145 certified repair stations
RCW 82.04.250(3)
- Aerospace Manufacturer:
 - Reduced Business and Occupation (B&O) tax rate for manufacturers and processors for hire of commercial airplanes and component parts
 - B&O tax credit or exemptions for property and leasehold taxes
 - B&O tax credit for pre-production development
RCW's 82.04.260(11), 82.04.4461, 82.04.4463, 82.08.980, 82.12.980, 82.29a.137, 84.36.655
- Aerospace Non-Manufacturing:
 - Reduced B&O tax rate for Aerospace product development for others
 - B&O tax credit for pre-production development
RCW 82.04.290(3)
- Aluminum Smelter
 - Reduced B&O tax rate for aluminum smelters
 - B&O tax credit for property taxes for certain aluminum smelter property
 - Retail sales and use tax exemption for certain property used at aluminum smelters
 - Use tax exemption for the use of natural gas
RCW 82.04.2909, 82.04.4481, 82.08.805, 82.12.805, 82.12.022(5)
- Electrolytic processing industry tax incentive:
 - Public utility tax exemption for certain sales of electricity to electrolytic processing businesses
RCW 82.16.0421
- Semiconductor cluster incentives:
 - Reduced B&O tax rate for manufacturers and processing for hire semiconductor materials
 - Sales tax exemption for gases and chemicals used by a manufacturer or processor for hire in the production of semiconductor materials
RCW 82.04.2404, 82.08.9651, 82.12.9651
- Solar energy systems manufacturers:
 - Reduced B&O tax rate for solar energy system manufacturers
RCW 82.04.294

You must file this report with the Department of Revenue by March 31, 2009 unless you are taking the semiconductor cluster incentives. Semiconductor companies must file this report by April 30, 2009.

If you fail to submit a complete report, the Department will declare the amount of taxes reduced, credited, or exempt for the year in which incentives are claimed to be due immediately, with interest.

You must submit a separate report for each manufacturing site benefiting from a tax incentive. If you took a tax incentive covered by this report for the first time you must submit two annual reports, one covering calendar year 2007 and one covering calendar year 2008.

The report is not confidential and is subject to public disclosure.

We encourage you to file the report online. Go to our web site at dor.wa.gov and log into "My Account" in the upper right-hand corner. If you're not already registered, click on "Register Now." Once you're logged in, click on "List of Services," then "File my Annual Tax Incentive Report/Survey."

If you are unable to file online, you may complete a paper report. Go to dor.wa.gov, click on "Get a Form or Publication," "Form by name," "A" for Annual Report. Print out the form, complete, and mail or fax to:

**Department of Revenue
Special Programs Division
PO Box 47477
Olympia, WA 98504-7477
Fax (360) 586-2163**

If you have any questions about how to complete this report, please call (360) 570-3265 and press 6. For questions on electronic filing call 1-877-345-3353.

Instructions for Completing Report

Company Information

It is important that you provide all of the company information requested at the beginning of the report.

- **Department of Revenue Tax Registration Number:** Enter the business's Tax Registration Number. This number is available on your excise tax return.
- **Name of business as registered:** Enter the name of the business as registered with the Department of Revenue.
- **Department of Employment Security UBI Number:** Enter the business's Employment Security UBI number. If you do not have a Washington State Employment Security UBI number enter N/A on this line.
- **Number of employees statewide reported to Employment Security:** Enter the number of all of your Washington employees, as reported to Employment Security.
- **Employment Security reference number:** Enter all Employment Security Department (ESD) reference numbers used on ESD Quarterly Tax Reports. This number can be found on line 6 of the ESD Quarterly Tax Report (Form 5208A).
- **Tax incentive taken:** Check the applicable box(es).
- **Percentage of activities in Washington supported by tax adjustments:** Enter the percentage of jobs in Washington that are supported by eligible incentives. To calculate this percentage, divide the number of jobs directly supported by the tax incentives by the total number of jobs at the site.

A manufacturing site is one or more immediately adjacent parcels of real property on which the applicable activity occurs. For example, in the case of the aerospace tax incentives, a manufacturing site is one or more immediately adjacent parcels of real property on which manufacturing or processing for hire of commercial airplanes or component parts occurs. Adjacent parcels of real property separated only by a public road comprise a single site. A manufacturing site includes real property on the same site that supports the qualifying activities, including, but not limited to: administration facilities, test facilities, warehouses, design facilities, and shipping and receiving facilities. This also includes portions of the manufacturing site which may also support non qualifying activities.

Exceptions for Aerospace Tax Incentives: At least one report is required for the company. If you do not have a manufacturing site in Washington or would prefer to complete one report (for each year, if required) for the entire company you may complete the information for one site entering your site description as "All Washington Employment".

To change your mailing address: Visit our website at dor.wa.gov or call our Telephone Information Center at 1-800-647-7706.

Employment Information – Section 1a

This matrix is organized by employee occupation codes (rows) and wage, employment and benefits information for each occupation code (columns). For each occupation code, you must report total number of employees, the percent of employees in each wage band, the percent of employees that are full-time, part-time, or temporary, the percent eligible in health care, and the percent that are eligible in retirement benefits.

Report jobs reflecting employment for the year ending December 31, 2008.

Report jobs at your manufacturing site in Washington. If you have more than one manufacturing site, you must use a separate form for each site. You may use your fourth quarter wage and hour reports filed with the Employment Security Department to complete questions regarding employment.

Occupation Categories: Occupation categories are organized by Federal Department of Labor Standard Occupation Codes (SOC). The Department has adopted the broadest possible category of SOC major groups, and in some instances have combined SOC major groups. A detailed description of the different SOC major groups is set forth in the SOC Occupational Structure, available online at www.bls.gov/soc.

Here are descriptions of some of the jobs included in each SOC major group:

- Management includes:
 - Top executives, advertising, marketing, promotions, public relations and sales managers, and operations specialties managers.
- Business, financial, and legal operations includes:
 - Business operations specialists, financial specialists, lawyers, and legal support workers.
- Computer, mathematical, architecture, and engineering includes:
 - Computer programmers, computer software engineers, database, network and computer system administrators and analysts, actuaries, mathematicians, statisticians, architects, surveyors, cartographers, engineers, and mapping technicians.
- Life, physical, and social science includes:
 - Animal, food and soil scientists, biochemists and biophysicists, conservation scientists, foresters, epidemiologists, physicists, chemists, geoscientists, economists, market research analysts, psychologists, sociologists, and urban, and regional planners.
- Community and social services includes:
 - Counselors, social workers, and religious workers.
- Education, training, and library includes:
 - Teachers and library workers.

- Healthcare practitioners, technical, and support includes:
 - Physicians and surgeons, chiropractors, dentists, pharmacists, nurses, hygienists, medical assistants, and medical technicians.
- Protective services, building and grounds maintenance includes:
 - Fire fighters, law enforcement workers, and security guards.
- Sales and service includes:
 - Cashiers, sales representatives, brokers, and telemarketers.
- Office and administrative support includes:
 - Bookkeeping, accounting and auditing clerks, information and record clerks, and material recording, scheduling, dispatching, and distributing workers.
- Construction and extraction includes:
 - Construction trades and extraction workers.
- Installation, maintenance, and repair includes:
 - Equipment, aircraft and automotive installers, and maintenance and repair workers.
- Production, non-construction trades, and craft includes:
 - Assemblers and fabricators, metal workers, plastic workers, machinists, metal furnace and kiln operators, tool and die makers, welders, printers, textile workers, woodworkers, plan and system operators.
- Transportation and material moving includes:
 - Aircraft cargo workers, air, rail, and water transportation workers.
- Other (forest, fishery, agriculture, military, arts, entertainment, media, and any others not listed)

Total number of employees: See column 1. Enter the total number of employees at your manufacturing site in each SOC major group.

Wage bands: See columns 2a through 2e. For each SOC major group, enter the percent of total employment in each wage band at your manufacturing site. To determine wages, use base wage only. This does not include overtime, benefits, or stock options. For employees that earn an annual salary or commission wages, determine hourly wages by dividing their annual earnings by 2080 (this correlates to a 40+ hour work week).

Full-time/part-time/temporary: See columns 3a through 3c. For each SOC major group, enter the percent of total employment at your manufacturing site that were full-time, part-time or temporary workers.

- In order for a position to be treated as full or part-time, the employer must intend for the position to be filled for at least 12 consecutive months. A position that is intended to be filled for a shorter period of time is a temporary position.
- A temporary worker: (i) works 35 hours per week for 52 consecutive weeks; (ii) works 455 hours, excluding overtime, each quarter for four consecutive quarters; or (iii) works 1820 hours, excluding overtime, during a period of twelve consecutive months.
- A part-time position is a position for which the employee may work less than the hours required for a full-time position.

Employment Information – Section 1b

1. Report persons working for your firm obtained through temporary staffing firms for the year ending December 31, 2008. Report jobs at your manufacturing site in Washington. If you have more than one manufacturing site, you must use a separate form for each site.
2. Using the occupational codes in Section 1a, report the top 3 codes in which these temporary staffing positions were placed.
3. For people obtained through temporary staffing firms reported in question 1, Section 1b, report the average duration of their employment at your business for the year ending December 31, 2008.

Medical Plans – Section 2a

A separate Section 2a must be completed for each Medical Plan.

- **Description of medical plan:** Describe the type of medical plan that is available to employees at your company's manufacturing site. You are not required to disclose the names of the providers.
- **Percentage of total employees eligible for plan:** Enter the percentage of employees at this manufacturing site that are eligible for the plan, by selecting yes or no.
- **Percentage of eligible employees enrolled in plan:** Enter the percentage of employees at this manufacturing site that are enrolled in the plan.
- **Are part-time employees eligible to participate in the plan?** Check yes or no if part-time employees can participate in any medical plans.
- **Average percentage of premium paid by each enrolled employee:** Enter the average percentage of premium paid by each employee, at the manufacturing site that is enrolled in a medical plan.
- **Average monthly contribution paid by employer for each employee:** Enter the average monthly contribution to enrolled employees at the manufacturing site. In some instances, employers may make contributions to an employee medical plan, but may not be aware of the percentage of premium cost borne to the employee. For example, employers may contribute to a health plan sponsored by an employee organization or may sponsor a medical savings account or health savings account. In

those instances where the employee's contribution to the medical plan is unknown, an employer must report its average monthly contribution to the health plan by dividing the employer's total monthly costs for the health plan, by the total number of employees enrolled in the health plan.

- **Can spouses and dependents obtain coverage?** Enter whether spouses and dependents of employees at the manufacturing site are eligible for coverage, by selecting yes or no.
- **If yes, is there an additional premium paid by employee?** If spouses and dependents are eligible for coverage, enter yes or no whether an additional premium must be paid by the employee.
- **Medical Plan Matrix:** Check all boxes that apply to this manufacturing site in each category. In addition to the detailed information required for each medical plan, report the amount of enrolled employee point of service cost-sharing for hospital services, prescription drug benefits, and primary care physician services for each health plan. If differences exist within a health plan, the lowest cost option to the enrolled employee must be stated in the report. For example, if employee uses a network of preferred providers, report the amount of point of service cost-sharing using a preferred provider. Employee point of service cost-sharing is generally stated as a percentage of cost, a specific dollar amount, or both. If your plan has services other than the options in the matrix, please explain them in the other section.

Dental Plans – Section 2b

A separate section 2b must be completed for each Dental Plan.

Dental Plan

- **Description of dental care services plan:** Describe the type of plan the dental care services plan is.
- **Percentage of total employees eligible for dental care services plan:** Enter the percentage of employees at your manufacturing site eligible for the dental plan.
- **Are part-time employees eligible to participate in the plan?** Check yes or no if part-time employees are eligible for this dental care services plan.
- **Percentage of eligible employees enrolled in dental services plan:** Enter the percentage of eligible employees enrolled in this dental care services plan at your manufacturing site.
- **Average percentage of premium paid by each enrolled employee:** Enter the average percentage of premium paid by employees at your manufacturing site.
- **Average monthly contribution paid by employer for each employee.** Enter the average monthly contribution to enrolled employees at the manufacturing site. In some instances, employers may make contributions to an employee health plan, but may not be aware of the percentage of premium cost borne to the employee. For example, employers may contribute to a health plan sponsored by an employee organization or may sponsor a medical savings account or health savings account. In those instances where the employee's contribution to the health plan is unknown, an employer must report its average monthly contribution to the health plan by dividing the employer's total monthly costs for the health plan by the total number of employees enrolled in the health plan.
- **What is the annual maximum dental benefit?** Enter the annual maximum dental benefit for employees at your manufacturing site.

Retirement Benefits – Section 3

A separate section 3 must be completed for each Retirement Plan.

The retirement benefits section is organized by type of benefit plan. The upper matrix relates to different types of defined benefit plans. The lower matrix relates to different types of defined contribution plans.

For each type of plan, indicate whether or not you offer such plan to employees at the manufacturing site, the percentage of employees at the manufacturing site eligible for the benefit, the percentage of eligible employees enrolled in such plan, and your maximum contribution to enrolled employees under each plan. If you have any retirement plans that are not already listed in the matrixes, please describe them and enter the relevant information about such plans.

Additional Information - Section 4

For an aluminum smelter, enter the metric tons of aluminum smelted at this manufacturing site during the calendar year. A metric ton is equal to 2204.62 pounds.

For a chlor-alkali or chlorate electrolytic processing business, enter the tons of product produced at this manufacturing site during the calendar year.

Enter the total number of employees at the manufacturing site that were reported, on each quarterly wage and hour report sent to the Department of Employment Security.

Enter the number of employees at the manufacturing site that may be affected by any employment reductions (separation of employment, layoffs, etc.) in which a public announcement has been made.